



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-126 Sales of motor vehicle fuel, special fuels, and nonpollutant fuel provides tax reporting information to persons selling motor vehicle fuel, special fuel (diesel), and nonpollutant fuel (propane).

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Gayle Carlson
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: GayleC@dor.wa.gov

AND RECEIVED BY December 7, 2009

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

RCW 82.08.0255(1)(c) and 82.12.0256(1)(c) provide a retail sales and use tax exemption for motor vehicle and special fuels purchased by counties and public transportation benefit areas (PTBAs) for use in passenger-only ferry vessels. The exemption as it applies to county-owned ferries is addressed in current subsection (3)(a), with subsection (3)(d) addressing the exemption as it applies to PTBAs. The discussion regarding county-owned ferries clearly identifies the statutory requirement that the exemption is limited to fuels used in passenger-only ferries, while the discussion for fuel used by a PTBA does not. The Department proposes to amend the rule to correct this oversight. The proposed rule combines the discussion of the exemption as it applies to fuel purchased for both county-owned and PTBA-owned passenger-only ferries in a single subsection (3)(a).

Reasons supporting proposal: To provide a clearer explanation of the exemption provided in RCW 82.08.0255(1)(c) and 82.12.0256(1)(c).

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.08.0255, 82.12.0256, 82.08.865, and 82.12.865

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Date October 7, 2009

Name Alan R. Lynn

Signature

Title

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: October 07, 2009
TIME: 10:13 AM

WSR 09-20-106

Name of proponent:
Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Gayle Carlson	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6126
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Gilbert Brewer	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.